

## Exhibit 300: Capital Asset Summary

### Part I: Summary Information And Justification (All Capital Assets)

#### Section A: Overview & Summary Information

**Date Investment First Submitted:** 2011-09-16  
**Date of Last Change to Activities:** 2012-08-31  
**Investment Auto Submission Date:** 2012-02-27  
**Date of Last Investment Detail Update:** 2011-10-29  
**Date of Last Exhibit 300A Update:** 2012-08-31  
**Date of Last Revision:** 2012-08-31

**Agency:** 015 - Department of the Treasury      **Bureau:** 10 - Financial Management Service

**Investment Part Code:** 01

**Investment Category:** 00 - Agency Investments

**1. Name of this Investment:** Central Accounting and Reporting System

**2. Unique Investment Identifier (Ull):** 015-000000335

#### Section B: Investment Detail

- Provide a brief summary of the investment, including a brief description of the related benefit to the mission delivery and management support areas, and the primary beneficiary(ies) of the investment. Include an explanation of any dependencies between this investment and other investments.**

The Central Accounting and Reporting System (CARS) project completes the transition of the reporting and auditing features of the current central accounting system (STAR) to the TWAI, eliminates the need for the Central Summary General Ledger by implementing a USSGL compliant Standard General Ledger at the Bureau of the Public Debt who is acting as service provider, provides for FMS Budgetary Reporting by completing the definition of the General Fund Entity, provides WebFocus to allow for generation of standard reports and generation of the Combined Statement and Monthly Treasury Statement and provides for ongoing maintenance and help desk support for the GWA Database and Web Services. CARS is the final requirement to decommission the current Central Accounting System (STAR), GOALS II IAS and dependent interfaces. The CARS investment is required for Treasury to comply with FY-12 Pass-back agreed upon by FMS, OFAS and OMB. The new CARS investment closes the Governmentwide Accounting and Reporting Modernization Program (GWAMP) ends the development activity currently underway to fully transition all required functionality onto the TWAI and is identified as a Tactical Priority of FMS in the 2011 FMS Tactical Plan. During FY12 and 13 CARS will provide the following benefits to government stakeholders. -Decommission STAR -Decommission GOALS II -Facilitates the reconciliation of agency reporting supporting elimination of some material weaknesses. -Fully accounts for the intragovernmental assets and liabilities -Resolve Material Weaknesses contributing to the

disclaimer of the Audit of the Financial Report (FR) -Resolve Material Weaknesses over Internal Controls associated with the production of the consolidated financial statement  
 -Improve the accuracy and timeliness of the deposit and disbursement data reflected in the Fund Balance with Treasury -Reduce the reconciliation period from 1 month to 1 day.  
 -Support agency transition from CA\$HLINK II to TRS by eliminating the Statement of Difference -Eliminate the requirement for agencies to submit the 224, Statements of Accountability and Statements of Transaction -Allow for daily transaction posting -Establish consistency with OMB -Reduce the time to produce the Monthly Treasury Statement (MTS)  
 -Reduce the time to produce the CS.

**2. How does this investment close in part or in whole any identified performance gap in support of the mission delivery and management support areas? Include an assessment of the program impact if this investment isn't fully funded.**

Gaps include: -Agencies are unable to classify transactions at inception, resulting in a reconciliation burden and a delay in producing timely and accurate financial information.  
 -Production of the Combined Statement and MTS using multiple cuff systems, results in delays in providing the public with consistent and timely financial information. -GAO has identified a number of material weaknesses in the Financial Report (FR) of the Federal Government that are directly attributable to Treasury's systems, policies, and procedures used to collect and consolidate government-wide financial information. -GAO has identified a material weakness in the FR that can only be resolved by eliminating intra-governmental differences. -GAO has identified a material weakness in the FR that can only be resolved by eliminating compilation material issues. Without CARS funding, Treasury becomes unable to provide agencies with access to their centralized financial information. Without CARS, the Treasury Department remains incapable of reducing the reconciliation burden and delays imposed on agencies due to antiquated data consolidation systems. These delays directly contribute to agency inefficiencies and financial differences. Without CARS funding, Treasury's ability to fulfill its 4th Strategic Goal to serve the American public as an efficient, transparent and accountable Department is impacted and Treasury becomes unable to provide the American public with accessible, useful, transparent and timely information concerning the fiscal condition of the Federal Government. Without CARS funding, Treasury will remain unable to identify and prevent differences between agencies performing intra-governmental transactions and will be unable to contribute to the Presidents goals for a Transparent and Open Government.

**3. Provide a list of this investment's accomplishments in the prior year (PY), including projects or useful components/project segments completed, new functionality added, or operational efficiency achieved.**

N/A - investment initiated BY12.

**4. Provide a list of planned accomplishments for current year (CY) and budget year (BY).**

The investment will deploy the following applications during CY: 1. Deploy the ARC Oracle for General Ledger and General Ledger interfaces to production. 2. Provide deliverables to validate that Bank Transaction Support RAD 1 meets the established requirements for this non-production release, as well as, produce design deliverables, develop the product, and

produce the necessary testing deliverables for Bank Transaction Support RAD 2. 3. Test code for Combined Statement deployed for UAT and Penetration Testing, as well as, perform production deployment activities. 4. Deploy to production Statement of Difference RAD 1 and 2. 5. Deployment of Parallel Agency Transaction Support RAD 1 to the production environment. 6. Test code deployed to test environment for Monthly Transaction Support, as well as, perform production deployment activities. 7. Deploy to production Agency Standard Reporting Phase 1. The investment will deploy the following applications during BY: 1. Produce design deliverables, develop the product, and produce the necessary testing deliverables for Bank Transaction Support RAD 3. 2. Deploy to production Statement of Difference RAD 1 and 2. 3. Deployment of Parallel Agency Transaction Support RAD 2 to the production environment.

- 5. Provide the date of the Charter establishing the required Integrated Program Team (IPT) for this investment. An IPT must always include, but is not limited to: a qualified fully-dedicated IT program manager, a contract specialist, an information technology specialist, a security specialist and a business process owner before OMB will approve this program investment budget. IT Program Manager, Business Process Owner and Contract Specialist must be Government Employees.**

2011-07-05

## Section C: Summary of Funding (Budget Authority for Capital Assets)

1.

Table I.C.1 Summary of Funding

	PY-1 & Prior	PY 2011	CY 2012	BY 2013
Planning Costs:	\$0.0			\$0.0
DME (Excluding Planning) Costs:	\$0.0	\$4.3	\$16.2	\$10.2
DME (Including Planning) Govt. FTEs:	\$0.0	\$0.0	\$2.5	\$2.5
Sub-Total DME (Including Govt. FTE):	0	\$4.3	\$18.7	\$12.7
O & M Costs:	\$0.0	\$0.0	\$5.4	\$6.4
O & M Govt. FTEs:	\$0.0	\$0.0	\$0.8	\$0.8
Sub-Total O & M Costs (Including Govt. FTE):	0	0	\$6.2	\$7.2
Total Cost (Including Govt. FTE):	0	\$4.3	\$24.9	\$19.9
Total Govt. FTE costs:	0	0	\$3.3	\$3.3
# of FTE rep by costs:	0	0	24	24
Total change from prior year final President's Budget (\$)		\$0.0	\$0.0	
Total change from prior year final President's Budget (%)		0.00%	0.00%	

2. If the funding levels have changed from the FY 2012 President's Budget request for PY or CY, briefly explain those changes:

## Section D: Acquisition/Contract Strategy (All Capital Assets)

Table I.D.1 Contracts and Acquisition Strategy

Contract Type	EVM Required	Contracting Agency ID	Procurement Instrument Identifier (PIID)	Indefinite Delivery Vehicle (IDV) Reference ID	IDV Agency ID	Solicitation ID	Ultimate Contract Value (\$M)	Type	PBSA ?	Effective Date	Actual or Expected End Date
Awarded	3528	TFMSHQ07K0083	TFMS-HQ-07-Q-0032	4730							
Awarded	3916	TFMSHQ08C0025	TFMS-HQ-08-C-0025	4730							
Awarded	2033	<a href="#">TFMSHQ11K0141</a>	GS23F0092J	4730							

**2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:**

The required earned value language is included in all contracts/agreements that support DME.

## Exhibit 300B: Performance Measurement Report

### Section A: General Information

**Date of Last Change to Activities:** 2012-08-31

### Section B: Project Execution Data

**Table II.B.1 Projects**

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
1322	STAR Transition	STAR Transition implements functionality in CARS that supports the following: - Sweeping of accounts - ATM Year End Enhancements - Reconciliation (Looking to limit change via control reports) - Reversal Functionality for source system files - Reversal Functionality for CTA/1219-20/Reclass - Backdated Support for CTA/1219-20/Reclass - Direct Entry for 1219/1220 (DOD ALC's) and 1218/1221 - GUI Support for OAD CRUD functions - Suspense Process - Automatic ALC Correction (Successor ALCs).			
1323	Statement of Difference (SOD)	Statement of Difference (SOD) is implemented in 3 RADS resulting in the final transition of GOALS and specifically implementing: -Historical Data Conversion – GOALS /IAS -Produce SOD Application a.Collections b.Payments -Historical Data			

Table II.B.1 Projects

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
		Conversion – TCIS -Support Accountability data from PIR -Produce Check Issue Audit Application a.Correction Journal Vouchers b.Check Issue Audit -Online Statements of Difference and Support Listings -Collections (Deposit Ticket/Debit Voucher) a.Payments b.IPAC.			
1332	Combined Statement	Develop and Test the Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement). The Combined Statement is recognized as the official publication of receipts and outlays with which all other reports containing similar data must be in agreement. It presents budgetary results at the summary and detail level. During this project, the team will complete all product testing, resolve code defects and ultimately move the application to the production environment.			
1333	Monthly Treasury Statement (MTS) Reporting	This project will implement the features necessary to produce the MTS. The MTS will use WebFocus to generate a report that summarizes the financial activities of the federal government and off-budget federal entities in accordance with the Budget of the U.S. Government. The MTS presents a summary of: Receipts and outlays Surplus or deficit Means of financing on a modified cash basis using data reported to CARS by federal entities, disbursing officers, and Federal			



Table II.B.1 Projects

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
		Reserve Banks.			
1331	Agency Standard Reporting (ASR)	ASR implements the functionality required to produce all standard reports currently generated in STAR at the TWAI using WebFocus and to provide users with an Ad-Hoc reporting capability.			
13422	General Fund Reporting Entity	Validate Posting Logic: Analyze account balances established in the GF Prototype to ensure the posting logic defined produced the correct results. Prepare for FY 2012 GF Reporting: Draft standard operating procedures for the GF reporting entity such as internal controls, external reporting required, etc. FY 2012 Reporting: Finalize preparation for FY12 audit/review, produce a balance sheet for the GF reporting entity, and undergo an audit/review. Prepare for FY 2013 Reporting: Prepare for FY13 audit/review of the GF reporting entity. FY 2013 Reporting: Finalize preparation for FY13 audit/review, produce financial statements for the GF reporting entity, and undergo an audit/review.			
13421	General Fund Prototype	Deploy GF Prototype to provide resource for testing of GF Financial Statements.			
1343	General Ledger / General Ledger Interface	This project implements the Oracle GL at the Service Provider and provides for the development of the interfaces from the CARS transaction processing system to ARC. Within this project the team will Design, develop, and configure the ARC Oracle GL and			

Table II.B.1 Projects

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
		the GL interfaces between STAR, CARS and the ARC GL. Execute Testing Sub-Phase: Conduct developer (IT), requirements validation (RVT), and user acceptance testing (UAT) of the ARC Oracle GL and GL interfaces. Execute Deployment & Closeout: Deploy the ARC Oracle GL and GL interfaces to Production, complete closeout activities, and define ARC warranty support.			
1361	Bank Transaction Module	This project is broken into 3 separate RADS which at the conclusion will deliver the interfaces necessary to collect all of the data from the banks to account for deposits and payments.			
131	Program Management	Manage each project within the program. Provide Risk Management, Quality Assurance, budget oversight and reporting support. Provide status management and reporting.			
1321	Parallel Agency Transaction Support (PATS) IV	PATS IV delivers functionality in support of agency use of the CARS database including: - Support for Bulk 1219/1220 - Upload, Process, View online - Edit Support for Online/Bulk 1219/20 - NON CGAC and CGAC TAS format for bulk file - PDF/Text/Excel report download - Archive Report / Statistics for Ops - Create and Send to STAR for all Goals 1219/1220, for Bulk (impacts testing only) - Enable NTDO GOALS II ALCs as GWA Reporters for IPAC - Create 1219/1220 for NTDO GWA			

Table II.B.1 Projects

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
		Reporters - Performance testing with full regression - Validations for (Army, Air Force, Navy & State Files) - Accept daily TAS/BETC information from source systems (accept Army, Navy, Air Force, and State data from IPAC and TRS) - Accept monthly 1219/1220 (Army and Air Force) - Accept monthly 1218/1221 (State) files - Create and Send to STAR for all DOD and State files to STAR - Support Letter of Credit - GSA SIBAC.			
1344	General Ledger Enhancement	This project will convert STAR Archives and provide reporting capabilities for historical archived STAR data, generate GFRS reporting, and incorporate new accountability and bank interfaces.			
1345	Central Accounting Reporting Interface (CARI) 2.0	support the creation of a central interface location for data transmission to all external GWA customers that include support for MTS manual validation and interface system support for external GWA customers. As the central interface, CARI will allow GL data to be uploaded into CARS for reconciliation and provide interfaces with trading partners (FPS, Commerce, TRACS, and FCAS) for the delivery of MTS and other CARS data.			
1346	Central Accounting Reporting Interface (CARI) 3.0	New functionality to enhance CARI as the central interface location for data transmission to all external GWA customers. Functionality will be implemented			

Table II.B.1 Projects

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
		to provide CARS bank, accountability, and agency data to the General Ledger system as well as additional interfaces with external systems.			

Activity Summary

Roll-up of Information Provided in Lowest Level Child Activities

Project ID	Name	Total Cost of Project Activities (\$M)	End Point Schedule Variance (in days)	End Point Schedule Variance (%)	Cost Variance (\$M )	Cost Variance (%)	Total Planned Cost (\$M)	Count of Activities
1322	STAR Transition							
1323	Statement of Difference (SOD)							
1332	Combined Statement							
1333	Monthly Treasury Statement (MTS) Reporting							
1331	Agency Standard Reporting (ASR)							
13422	General Fund Reporting Entity							
13421	General Fund Prototype							
1343	General Ledger / General Ledger Interface							
1361	Bank Transaction Module							
131	Program Management							
1321	Parallel Agency Transaction Support (PATS) IV							
1344	General Ledger							

## Activity Summary

Roll-up of Information Provided in Lowest Level Child Activities

Project ID	Name	Total Cost of Project Activities (\$M)	End Point Schedule Variance (in days)	End Point Schedule Variance (%)	Cost Variance (\$M )	Cost Variance (%)	Total Planned Cost (\$M)	Count of Activities
	Enhancement							
1345	Central Accounting Reporting Interface (CARI) 2.0							
1346	Central Accounting Reporting Interface (CARI) 3.0							

## Key Deliverables

Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days )	Schedule Variance (%)
1331	ASR Phase 1A Deploy	Implement Phase 1A and conduct user acceptance and performance testing	2011-11-23	2011-11-23	2011-11-23	51	0	0.00%
1323	SOD RAD 1 Construction	During this activity, the team will develop the product and prepare for testing activities	2011-12-05	2012-02-10	2012-02-17	63	-74	-117.46%
1332	CS2 Ph2 Deploy 1	During this phase the team will conduct product testing for RVT and Performance. Resolve code defects. Create test documents.	2011-12-12	2011-12-12	2011-12-14	70	-2	-2.86%
1331	ASR Phase 1B Develop	During Phase 1B Develop, the team develops transaction based reports, prepare for requirements testing, conducts requirements testing of the application and resolves any	2012-01-04	2012-01-04	2012-01-03	93	1	1.08%

Key Deliverables								
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days )	Schedule Variance (%)
		problems discovered during testing						
13422	GF Validate Posting Logic	During this phase the team will Analyze account balances established in the GF Prototype to ensure the posting logic defined produced the correct results	2012-02-29	2012-06-28	2012-04-19	149	-50	-33.56%
1333	MTS Develop 1	During this phase,the team will produce the technical design, create & finalize project planning artifacts, and develop iteration 1 of the application	2012-02-29	2012-02-29	2012-02-29	149	0	0.00%
1333	MTS RVT Prep	Create test documentation for Requirements Validation Testing.	2012-02-29	2012-06-29	2012-05-04	90	-65	-72.22%
1321	PATS 4 RAD 2 Pre-Define, Define & Design	During this phase of PATS 4 RAD 2, the team will conduct Business Analysis, Project Requirements Definition, Release Requirements Definition, and prepare Business Design Deliverables	2012-03-16	2012-03-16	2012-05-11	165	-56	-33.94%
1343	GL Design & Development	During this phase, the team will Design, develop, and configure the CARS Oracle GL and the GL interfaces between STAR, CARS and the CARS GL.	2012-03-21	2012-03-21	2012-04-24	170	-34	-20.00%
1361	BTS RAD 1 Definition,	During this phase the	2012-03-27	2012-03-27	2012-03-27	176	0	0.00%

Key Deliverables								
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days )	Schedule Variance (%)
	Design, and Construction	team will deliver the scope, schedule, requirements, and design deliverables and develop the product solution for the first RAD						
1332	CS2 Ph2 Deploy 2	During this phase the team conducts product testing for UAT and Penetration. Document & resolve code defects. Freeze code and move application to production.	2012-04-14	2012-04-14	2012-06-08	123	-55	-44.72%
1323	SOD RAD 1 Deploy	During this activity, the team will conduct product testing and code freeze	2012-04-24	2012-04-24	2012-05-08	83	-14	-16.87%
1343	GL Testing Sub-Phase	During this phase, the team will Conduct developer (IT), requirements validation (RVT), and user acceptance testing (UAT) of the CARS Oracle GL and GL interfaces.	2012-05-17	2012-07-01		178	-106	-59.55%
1361	BTM RAD 2 Define	During this phase the team will deliver the scope, schedule, and requirements deliverables to the developers and stakeholders for the second RAD of BTS	2012-06-19	2012-06-19	2012-06-14	124	5	4.03%
1331	ASR Phase 2 Define and Develop	During this phase of the project, the team will define the scope of the accountability detail reports to be	2012-06-25	2012-06-25	2012-06-25	154	0	0.00%

Key Deliverables								
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days )	Schedule Variance (%)
		developed and develop the code.						
13422	GF FY 2012 Reporting Prep	During this phase the team will draft standard operating procedures for the GF reporting entity such as internal controls, external reporting required, etc.	2012-06-28	2014-09-30		119	-824	-692.44%
1333	MTS Develop 2	During this Activity, the team will develop iteration 2 and 3 of the application	2012-06-29	2012-06-29	2012-06-30	120	-1	-0.83%
1331	ASR Phase 3 Design Phase 1	During this phase, the team designs the reports in support of the Monthly Treasury Statement (MTS)	2012-07-13	2012-07-13		74	-49	-66.22%
1321	PATS 4 RAD 2 Development Phase	During this phase, the team will develop the software, conduct unit testing and prepare for RVT and UAT Testing.	2012-07-24	2012-07-24		127	-38	-29.92%
1323	SOD RAD 2 Define Design and Develop	During this activity, the team will produce define and design deliverables and develop the software	2012-07-24	2012-07-24		92	-38	-41.30%
1333	MTS RVT	Conduct testing code deployed to FT for Requirements Validation Testing of all Iterations. Document and resolve code defects identified. Prepare for UAT	2012-08-31	2012-08-31		126	0	0.00%
1345	CARI 2.0 - Define,	During this phase the	2012-09-18	2012-09-18		126	0	0.00%



Key Deliverables								
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days )	Schedule Variance (%)
	Design & Develop	team will define the scope conduct and deliver all of the design elements and develop the software						
1331	ASR Phase 3 Develop Phase 1	During this phase, the team develop the reports in support of the Monthly Treasury Statement (MTS)	2012-09-21	2012-09-21		122	0	0.00%
1361	BTM RAD 2 Design and Develop	During this phase the team will produce design deliverables and develop the product	2012-10-18	2012-10-18		119	0	0.00%
1331	ASR Phase 2 Deploy	During this phase, the team executes requirements validation testing and user acceptance and prepares for and performs performance and penetration testing. Freeze code and migrate to production	2012-12-08	2012-12-08		166	0	0.00%

## Section C: Operational Data

Table II.C.1 Performance Metrics

Metric Description	Unit of Measure	FEA Performance Measurement Category Mapping	Measurement Condition	Baseline	Target for PY	Actual for PY	Target for CY	Reporting Frequency
New users will be enrolled within 48 hours 95 - 100% of the time.	Percentage	Customer Results - Customer Benefit	Over target	95.000000	95.000000	100.000000	95.000000	Monthly
Maintain or increase the number of page hits for Account Statement	Count	Mission and Business Results - Services for Citizens	Over target	99500.000000	96000.000000	99595.000000	99000.000000	Quarterly
The CARS system will be available to Account Statement users 24 hours per day 7 days per week 99% of the time.	Percentage	Technology - Reliability and Availability	Over target	99.000000	99.000000	100.000000	99.000000	Monthly
The number of Agency Location Codes (ALC) not classified as CARS Reporters for at least one source system type (IPAC, Collections, or Payments) will decrease by 5% each quarter.	Percentage	Technology - Efficiency	Over target	4.000000	4.000000		4.000000	Quarterly
The CARS - Authority Transaction Module (ATM) will be available for end-user transaction input 24 hours per day, 7 days per week, 99% of the time.	Percentage	Technology - Reliability and Availability	Over target	99.000000	99.000000	100.000000	99.000000	Monthly